

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 183

Introduced by Cudaback, 36; Baker, 44

Read first time January 8, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to motor fuel tax; to amend sections 66-490 to
2 66-493, 66-651, 66-685, 66-686, 66-698, 66-6,100, 66-712,
3 66-719.01, 66-727, 66-737, and 77-2704.05, Reissue
4 Revised Statutes of Nebraska, and sections 39-2215 to
5 39-2216, 66-482, 66-4,141, 66-4,143, and 66-4,144,
6 Revised Statutes Supplement, 1998; to adopt the Liquified
7 Petroleum Gas Tax Act; to harmonize provisions; and to
8 repeal the original sections.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 21 of this act shall be known
2 and may be cited as the Liquified Petroleum Gas Tax Act.

3 Sec. 2. The purpose of the Liquified Petroleum Gas Tax
4 Act is to supplement the provisions of the tax upon motor vehicle
5 fuel set forth in Chapter 66, article 4, the tax upon diesel fuel
6 set forth in the Diesel Fuel Tax Act, and the tax upon compressed
7 fuel set forth in the Compressed Fuel Tax Act by imposing a tax
8 upon all liquified petroleum gas sold or distributed for use in
9 motor vehicles registered for operation upon the highways of this
10 state.

11 Sec. 3. For purposes of the Liquified Petroleum Gas Tax
12 Act, the definitions found in sections 4 to 9 of this act shall be
13 used.

14 Sec. 4. Department means the Motor Fuel Tax Enforcement
15 and Collection Division of the Department of Revenue.

16 Sec. 5. Gallon equivalent means the amount of any
17 nonliquid liquified petroleum gas that is deemed to be the
18 equivalent of a gallon of gasoline according to the National
19 Institute of Standards and Technology Handbook 130 entitled Method
20 of Sale of Commodities Regulation, Paragraph 2.27.1.3.

21 Sec. 6. Liquified petroleum gas means a product made
22 from short hydrocarbon chains and containing primarily propane and
23 butane that is stored in specialized tanks at moderate pressure
24 with an energy content of ninety-one thousand three hundred
25 thirty-three British thermal units per gallon.

26 Sec. 7. Motor vehicle has the same definition as in
27 section 60-301.

28 Sec. 8. Person means any individual, firm, partnership,

1 limited liability company, company, agency, association,
2 corporation, state, county, municipality, or other political
3 subdivision. Whenever a fine or imprisonment is prescribed or
4 imposed in the Liquefied Petroleum Gas Tax Act, the word person as
5 applied to a partnership, a limited liability company, or an
6 association means the partners or members thereof.

7 Sec. 9. Retailer means any person engaged in the
8 business of selling or otherwise providing liquefied petroleum gas
9 to consumers of the gas for use in motor vehicles. Retailer also
10 includes any person, other than a consumer of liquefied petroleum
11 gas, who has equipment capable of dispensing liquefied petroleum
12 gas into a motor vehicle.

13 Sec. 10. (1) Before engaging in business as a retailer,
14 a person shall obtain a license to transact such business in the
15 State of Nebraska. An application for a retailer's license shall
16 be made to the department on a form prepared and furnished by the
17 department. The application shall contain such information as the
18 department deems necessary and shall be accompanied by an
19 application fee of ten dollars to cover the cost of issuing the
20 license. If the applicant is an individual, the application shall
21 include the applicant's social security number. All fees collected
22 shall be remitted to the State Treasurer for credit to the Highway
23 Cash Fund.

24 (2) After reviewing an application received in proper
25 form, the department may issue to the applicant a retailer's
26 license. The department may refuse to issue such license to any
27 person according to the provisions of section 66-729. Each
28 retailer's license shall be valid until suspended or revoked for

1 cause or otherwise canceled and shall not be transferable.

2 (3) The department, for the first year of a new license
3 or whenever it deems it necessary to insure compliance with the
4 Liquified Petroleum Gas Tax Act, may require any retailer subject
5 to the act to place with the department such security as it
6 determines. The amount and duration of the security shall be fixed
7 by the department and shall be approximately two times the
8 estimated average quarterly tax liability payable by such retailer
9 pursuant to the act, unless such retailer is required to file
10 monthly tax returns pursuant to section 15 of this act, in which
11 case the amount of the security shall be approximately three times
12 the estimated monthly tax liability payable by the retailer. The
13 security shall consist of a surety bond executed by a surety
14 company duly licensed and authorized to do business within this
15 state in the amount specified by the department. The security
16 shall run to the department and be conditioned upon the payment of
17 all taxes, interest, penalties, and costs for which such retailer
18 is liable, whether such liability was incurred prior to or after
19 the security is filed.

20 Sec. 11. In addition to the tax imposed pursuant to
21 section 66-4,142 and sections 12 and 13 of this act, an excise tax
22 of seven and six-tenths cents per gallon or gallon equivalent is
23 levied and imposed on all liquified petroleum gas sold for use in
24 registered motor vehicles.

25 Sec. 12. Each retailer shall, in addition to all other
26 taxes provided by law, pay an excise tax equal to seventy-two and
27 seven-tenths percent of the rate set pursuant to section 66-4,144
28 on all gallons or gallon equivalents of liquified petroleum gas

1 sold for use in registered motor vehicles. All sums of money
2 received under this section shall be credited to the Highway Trust
3 Fund. Credits and refunds of such tax allowed to retailers shall
4 be paid from the Highway Trust Fund. The balance of the amount
5 credited, after credits and refunds, shall be allocated to the
6 Highway Restoration and Improvement Bond Fund if bonds are issued
7 pursuant to subsection (2) of section 39-2223 and to the Highway
8 Cash Fund if no bonds are issued pursuant to such subsection.

9 Sec. 13. In addition to the tax imposed by sections 11
10 and 12 of this act, each retailer shall pay an excise tax of one
11 and forty-five-hundredths cents per gallon or gallon equivalent on
12 all liquified petroleum gas sold for use in registered motor
13 vehicles.

14 Sec. 14. (1) Liquified petroleum gas shall be exempt
15 from the taxes imposed under the Liquified Petroleum Gas Tax Act
16 and section 66-4,142 when the fuel is used for buses equipped to
17 carry more than seven persons for hire and engaged entirely in the
18 transportation of passengers for hire within municipalities or
19 within a radius of six miles thereof.

20 (2) In lieu of the excise tax provided for in the act and
21 section 66-4,142, the owner or agent of any bus equipped to carry
22 more than seven persons for hire and engaged entirely in the
23 transportation of passengers for hire within municipalities, or
24 within a radius of six miles thereof, shall pay an equalization fee
25 of a sum equal to twice the amount of the registration fee
26 applicable to such vehicle under the laws of this state. Such
27 equalization fee shall be paid in the same manner as the
28 registration fee and be disbursed and allocated as registration

1 fees.

2 (3) Nothing in this section shall be construed as
3 permitting liquified petroleum gas to be sold tax exempt. The
4 department shall refund tax paid on liquified petroleum gas used in
5 buses deemed exempt by this section.

6 Sec. 15. Each retailer shall file a tax return with the
7 department on forms prescribed by the department. Quarterly
8 returns are required if the retailer's yearly tax liability is less
9 than six thousand dollars. Monthly returns are required if the
10 retailer's yearly tax liability is six thousand dollars or more.
11 The return shall contain a declaration by the person making the
12 return to the effect that the statements contained in the return
13 are true and are made under penalties of law, which declaration has
14 the same force and effect as a verification of the return and is in
15 lieu of such verification. The return shall show such information
16 as the department reasonably requires for the proper administration
17 and enforcement of the Liquified Petroleum Gas Tax Act. The
18 retailer shall file the return on or before the twentieth day of
19 the next succeeding calendar month following the reporting period
20 to which it relates. If the final filing date falls on a Saturday,
21 Sunday, or legal holiday, the next secular or business day is the
22 final filing date. The return is filed on time if mailed in an
23 envelope properly addressed to the department, postage paid, and
24 postmarked before midnight of the final filing date.

25 Sec. 16. The tax imposed by the Liquified Petroleum Gas
26 Tax Act shall be computed by each retailer by multiplying the tax
27 rate established in section 66-4,142 and sections 11 to 13 of this
28 act by the number of gallons or gallon equivalents of liquified

1 petroleum gas sold for use in registered motor vehicles.

2 Sec. 17. All taxes, interest, and penalties collected
3 under the Liquified Petroleum Gas Tax Act shall be remitted to the
4 State Treasurer for credit to the Highway Trust Fund or Highway
5 Cash Fund as appropriate.

6 Sec. 18. (1) In lieu of the expense of remitting the
7 liquified petroleum gas tax and complying with the statutes and
8 rules and regulations related thereto, every retailer shall be
9 entitled to deduct and withhold a commission of two percent upon
10 the first five thousand dollars and one-half of one percent upon
11 all amounts in excess of five thousand dollars remitted each tax
12 period.

13 (2) Except as otherwise provided in the Liquified
14 Petroleum Gas Tax Act, the per-gallon amount of the tax shall be
15 added to the selling price of every gallon of such liquified
16 petroleum gas sold in this state and shall be collected from the
17 purchaser so that the ultimate consumer bears the burden of the
18 tax. The tax shall be a direct tax on the retail or ultimate
19 consumer precollected for the purpose of convenience and facility
20 to the consumer. The levy and assessment on the retailer as
21 specified in the act shall be as an agent of the state for the
22 precollection of the tax. The provisions of this section shall in
23 no way affect the method of collecting the tax as provided in the
24 act. The tax imposed by this section shall be collected and paid
25 at the time, in the manner, and by those persons specified in the
26 act.

27 (3) In consideration of receiving the commission provided
28 under subsection (1) of this section, the retailer shall not be

1 entitled to any deductions, credits, or refunds arising out of such
2 retailer's failure or inability to collect any such taxes from any
3 subsequent purchaser of liquified petroleum gas.

4 Sec. 19. Every retailer shall prepare and maintain such
5 records as the department reasonably requires with respect to
6 inventories, receipts, purchases, and sales or other dispositions
7 of liquified petroleum gas. The records required by this section
8 shall be retained for three years. The records shall be available
9 at all reasonable times for audit and examination by the department
10 to determine liability for the payment of the taxes and penalties
11 under the Liquified Petroleum Gas Tax Act.

12 Sec. 20. (1) A person shall not place liquified
13 petroleum gas into the supply tank of a registered motor vehicle
14 unless the taxes imposed by the Liquified Petroleum Gas Tax Act are
15 paid to the retailer of the fuel at the time the fuel is purchased.
16 Any person who fuels a registered motor vehicle in violation of
17 this section is guilty of a Class IV misdemeanor and, in addition
18 to the taxes imposed by the act, is subject to an administrative
19 penalty of two hundred fifty dollars for the first such violation.
20 If the person had another violation under this section within the
21 last five years, the person shall be subject to an administrative
22 penalty of five hundred dollars for the current violation. If the
23 person had two or more violations under this section within the
24 last five years, the person shall be subject to an administrative
25 penalty of one thousand dollars for the current violation. All
26 such penalties shall be assessed against the registered owner of
27 the vehicle as of the date of the violation. The penalty shall be
28 assessed and collected by the department. All such penalties

1 collected shall be remitted to the State Treasurer for credit to
2 the Highway Trust Fund.

3 (2) The department shall by rule or regulation adopt a
4 standard miles-per-gallon rating for liquified petroleum gas
5 transport and delivery vehicles that are not equipped with a
6 separate fuel supply tank. The miles-per-gallon rating adopted
7 shall be used by the owners of the vehicles to calculate the amount
8 of tax owed to the state on the gas consumed from the vehicle's
9 cargo tank for purposes of operating the vehicle. The owners of
10 the vehicles shall pay the excise taxes imposed by the act and make
11 a report concerning the taxes to the department in like manner,
12 form, and time as is required by the act for retailers of liquified
13 petroleum gas.

14 Sec. 21. The department shall enforce the Liquified
15 Petroleum Gas Tax Act and the rules and regulations adopted
16 pursuant to the act. The department may adopt and promulgate rules
17 and regulations to carry out the act.

18 Sec. 22. Section 39-2215, Revised Statutes Supplement,
19 1998, is amended to read:

20 39-2215. (1) There is hereby created in the state
21 treasury a special fund to be known as the Highway Trust Fund.

22 (2) All funds credited to the Highway Trust Fund pursuant
23 to sections 66-4,140, 66-4,147, 66-669, and 66-6,108 and section 12
24 of this act shall be allocated as provided in such sections. The
25 State Treasurer shall make the transfer to the General Fund
26 required by section 66-499.

27 (3) All other motor vehicle fuel taxes, diesel fuel
28 taxes, compressed fuel taxes, ~~and~~ alternative fuel taxes, and

1 liquified petroleum gas taxes related to highway use retained by
2 the state, all motor vehicle registration fees retained by the
3 state other than those fees credited to the State Recreation Road
4 Fund pursuant to section 60-302, and other highway-user taxes
5 imposed by state law and allocated to the Highway Trust Fund,
6 except for the proceeds of the sales and use taxes derived from
7 motor vehicles, trailers, and semitrailers credited to the fund
8 pursuant to section 77-27,132, are hereby irrevocably pledged for
9 the terms of the bonds issued prior to January 1, 1988, to the
10 payment of the principal, interest, and redemption premium, if any,
11 of such bonds as they mature and become due at maturity or prior
12 redemption and for any reserves therefor and shall, as received by
13 the State Treasurer, be deposited in the fund for such purpose.

14 (4) Of the money in the fund specified in subsection (3)
15 of this section which is not required for the use specified in such
16 subsection, (a) an amount equal to three dollars times the number
17 of motorcycles registered during the previous month shall be placed
18 in the Motorcycle Safety Education Fund, (b) an amount to be
19 determined annually by the Legislature through the appropriations
20 process may be transferred to the Motor Fuel Tax Enforcement and
21 Collection Cash Fund for use as provided in section 66-738 on a
22 monthly or other less frequent basis as determined by the
23 appropriation language, (c) an amount to be determined annually by
24 the Legislature through the appropriations process shall be
25 transferred to the License Plate Cash Fund as needed to meet the
26 current obligations associated with the manufacture of license
27 plates and stickers or tabs provided for in sections 60-311,
28 60-311.02, and 60-1804, as certified by the Director of Motor

1 Vehicles, and (d) the remaining money may be used for the purchase
2 for retirement of the bonds issued prior to January 1, 1988, in the
3 open market.

4 (5) The State Treasurer shall monthly transfer, from the
5 proceeds of the sales and use taxes credited to the Highway Trust
6 Fund and any money remaining in the fund after the requirements of
7 subsections (2) through (4) of this section are satisfied, (a)
8 thirty thousand dollars to the Grade Crossing Protection Fund and
9 (b) the amount calculated pursuant to section 13-1210 for financing
10 the operating costs of public transportation systems to the Highway
11 Cash Fund.

12 (6) Except as provided in subsection (7) of this section,
13 the balance of the Highway Trust Fund shall be allocated
14 fifty-three and one-third percent, less the amount provided for in
15 section 39-847.01, to the Department of Roads, twenty-three and
16 one-third percent, less the amount provided for in section
17 39-847.01, to the various counties for road purposes, and
18 twenty-three and one-third percent to the various municipalities
19 for street purposes. If bonds are issued pursuant to subsection
20 (2) of section 39-2223, the portion allocated to the Department of
21 Roads shall be credited monthly to the Highway Restoration and
22 Improvement Bond Fund, and if no bonds are issued pursuant to such
23 subsection, the portion allocated to the department shall be
24 credited monthly to the Highway Cash Fund. The portions allocated
25 to the counties and municipalities shall be credited monthly to the
26 Highway Allocation Fund and distributed monthly as provided by law.
27 Vehicles accorded prorated registration pursuant to section
28 60-305.09 shall not be included in any formula involving motor

1 vehicle registrations used to determine the allocation and
2 distribution of state funds for highway purposes to political
3 subdivisions.

4 (7) If it is determined by December 20 of any year that a
5 county will receive from its allocation of state-collected highway
6 revenue and from any funds relinquished to it by municipalities
7 within its boundaries an amount in such year which is less than
8 such county received in state-collected highway revenue in calendar
9 year 1969, based upon the 1976 tax rates for highway-user fuels and
10 registration fees, the Department of Roads shall notify the State
11 Treasurer that an amount equal to the sum necessary to provide such
12 county with funds equal to such county's 1969 highway allocation
13 for such year shall be transferred to such county from the Highway
14 Trust Fund. Such makeup funds shall be matched by the county as
15 provided in sections 39-2501 to 39-2510. The balance remaining in
16 the fund after such transfer shall then be reallocated as provided
17 in subsection (6) of this section.

18 (8) The State Treasurer shall disburse the money in the
19 Highway Trust Fund as directed by resolution of the commission.
20 All disbursements from the fund shall be made upon warrants drawn
21 by the Director of Administrative Services. Any money in the fund
22 available for investment shall be invested by the state investment
23 officer pursuant to the Nebraska Capital Expansion Act and the
24 Nebraska State Funds Investment Act and the earnings, if any,
25 credited to the fund.

26 Sec. 23. Section 39-2215.01, Revised Statutes
27 Supplement, 1998, is amended to read:

28 39-2215.01. (1) There is hereby created in the state

1 treasury a fund to be known as the Highway Restoration and
2 Improvement Bond Fund.

3 (2) If bonds are issued pursuant to subsection (2) of
4 section 39-2223, all motor vehicle fuel taxes, diesel fuel taxes,
5 compressed fuel taxes, ~~and~~ alternative fuel taxes, and liquified
6 petroleum gas taxes related to highway use, motor vehicle
7 registration fees, and other highway-user taxes which are retained
8 by the state and allocated to the bond fund from the Highway Trust
9 Fund shall be hereby irrevocably pledged for the terms of the bonds
10 issued after July 1, 1988, to the payment of the principal,
11 interest, and redemption premium, if any, of such bonds as they
12 mature and become due at maturity or prior redemption and for any
13 reserves therefor and shall, as received by the State Treasurer, be
14 deposited directly in the bond fund for such purpose. Of the money
15 in the bond fund not required for such purpose, such remaining
16 money may be used for the purchase for retirement of the bonds in
17 the open market or for any other lawful purpose related to the
18 issuance of bonds, and the balance, if any, shall be transferred
19 monthly to the Highway Cash Fund for such use as may be provided by
20 law.

21 (3) The State Treasurer shall disburse the money in the
22 bond fund as directed by resolution of the commission. All
23 disbursements from the bond fund shall be made upon warrants drawn
24 by the Director of Administrative Services. Any money in the bond
25 fund available for investment shall be invested by the state
26 investment officer pursuant to the Nebraska Capital Expansion Act
27 and the Nebraska State Funds Investment Act.

28 Sec. 24. Section 39-2216, Revised Statutes Supplement,

1 1998, is amended to read:

2 39-2216. The Legislature hereby irrevocably pledges and
3 agrees with the holders of the bonds issued under the Nebraska
4 Highway Bond Act that so long as such bonds remain outstanding and
5 unpaid it shall not repeal, diminish, or apply to any other
6 purposes the motor vehicle fuel taxes, diesel fuel taxes,
7 compressed fuel taxes, ~~and~~ alternative fuel taxes, and liquified
8 petroleum gas taxes related to highway use, motor vehicle
9 registration fees, and such other highway-user taxes which may be
10 imposed by state law and allocated to the fund or bond fund, as the
11 case may be, if to do so would result in fifty percent of the
12 amount deposited in the fund or bond fund in each year being less
13 than the amount equal to the maximum annual principal and interest
14 requirements of such bonds.

15 Sec. 25. Section 66-482, Revised Statutes Supplement,
16 1998, is amended to read:

17 66-482. For purposes of sections 66-482 to 66-4,149:

18 (1) Motor vehicle shall have the same definition as in
19 section 60-301;

20 (2) Motor vehicle fuel shall include all products and
21 fuel commonly or commercially known as gasoline, including casing
22 head or natural gasoline, and shall include any other liquid and
23 such other volatile and inflammable liquids as may be produced,
24 compounded, or used for the purpose of operating or propelling
25 motor vehicles, motorboats, or aircraft or as an ingredient in the
26 manufacture of such fuel. Agricultural ethyl alcohol produced for
27 use as a motor vehicle fuel shall be considered a motor vehicle
28 fuel. Motor vehicle fuel shall not include the products commonly

1 known as methanol, kerosene oil, kerosene distillate, crude
2 petroleum, naphtha, and benzine with a boiling point over two
3 hundred degrees Fahrenheit, residuum gas oil, smudge oil, leaded
4 automotive racing fuel with an American Society of Testing
5 Materials research method octane number in excess of one hundred
6 five, and any petroleum product with an initial boiling point under
7 two hundred degrees Fahrenheit, a ninety-five percent distillation
8 (recovery) temperature in excess of four hundred sixty-four degrees
9 Fahrenheit, an American Society of Testing Materials research
10 method octane number less than seventy, and an end or dry point of
11 distillation of five hundred seventy degrees Fahrenheit maximum;

12 (3) Agricultural ethyl alcohol shall mean ethyl alcohol
13 produced from cereal grains or agricultural commodities grown
14 within the continental United States, and for the purpose of
15 sections 66-482 to 66-4,149, the purity of the ethyl alcohol shall
16 be determined excluding denaturant and the volume of alcohol
17 blended with gasoline for motor vehicle fuel shall include the
18 volume of any denaturant required pursuant to law;

19 (4) Alcohol blend shall mean a blend of agricultural
20 ethyl alcohol in gasoline or other motor vehicle fuel, such blend
21 to contain not less than five percent by volume of alcohol;

22 (5) Supplier shall mean any person who owns motor vehicle
23 fuel imported by barge, barge line, or pipeline and stored at a
24 barge, barge line, or pipeline terminal in this state and any
25 person who refines and stores motor vehicle fuel at a refinery in
26 this state;

27 (6) Distributor shall mean any person who acquires
28 ownership of motor vehicle fuel directly from a supplier at or from

1 a barge, barge line, or pipeline terminal in this state;

2 (7) Wholesaler shall mean any person, other than a
3 supplier, distributor, or importer, who acquires motor vehicle fuel
4 for resale;

5 (8) Retailer shall mean any person who acquires motor
6 vehicle fuel from a supplier, distributor, wholesaler, or importer
7 for resale to consumers of such fuel;

8 (9) Importer shall mean any person who owns motor vehicle
9 fuel at the time such fuel enters the State of Nebraska by any
10 means other than barge, barge line, or pipeline. Importer shall
11 not include a person who imports motor vehicle fuel in a tank
12 directly connected to the engine of a motor vehicle, train,
13 watercraft, or airplane for purposes of providing fuel to the
14 engine to which the tank is connected;

15 (10) Exporter shall mean any person who acquires
16 ownership of motor vehicle fuel from any licensed supplier,
17 distributor, wholesaler, or importer exclusively for use or resale
18 in another state;

19 (11) Gross gallons shall mean measured gallons without
20 adjustment or correction for temperature or barometric pressure;

21 (12) Diesel fuel shall mean any fuel defined as diesel
22 fuel in section 66-654;

23 (13) Compressed fuel shall mean any fuel defined as
24 compressed fuel in section 66-6,100;

25 (14) Person shall mean any individual, firm, partnership,
26 limited liability company, company, agency, association,
27 corporation, state, county, municipality, or other political
28 subdivision;

1 (15) Department shall mean the Motor Fuel Tax Enforcement
2 and Collection Division of the Department of Revenue; ~~and~~

3 (16) Semiannual period shall mean either the period which
4 begins on January 1 and ends on June 30 of each year or the period
5 which begins on July 1 and ends on December 31 of each year; and

6 (17) Liquified petroleum gas shall mean any fuel defined
7 as liquefied petroleum gas in section 6 of this act.

8 Sec. 26. Section 66-490, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 66-490. The purpose of sections 66-490 to 66-494 is to
11 provide an additional method of collecting motor vehicle fuel
12 taxes, diesel fuel taxes, ~~and~~ compressed fuel taxes, and liquified
13 petroleum gas taxes from interstate motor vehicle operators
14 commensurate with their operations in Nebraska and to permit the
15 department to suspend the collection as to transportation entering
16 Nebraska from any other state when it appears that Nebraska tax
17 revenue and interstate highway transportation moving out of
18 Nebraska will not be unduly prejudiced thereby.

19 For purposes of such sections, (1) fuel used or consumed
20 in operations shall include all fuel placed in the supply tanks and
21 consumed in the engine of a qualified motor vehicle and (2)
22 qualified motor vehicle shall mean a motor vehicle used, designed,
23 or maintained for transportation of persons or property which (a)
24 has two axles and a gross vehicle weight or registered gross
25 vehicle weight exceeding twenty-six thousand pounds, (b) has three
26 or more axles regardless of weight, or (c) is used in combination
27 when the weight of such combination exceeds twenty-six thousand
28 pounds gross vehicle or registered gross vehicle weight. Qualified

1 motor vehicle shall not include a recreational vehicle.

2 Sec. 27. Section 66-491, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 66-491. No person shall bring into this state in the
5 fuel supply tanks of a qualified motor vehicle or in any other
6 container, regardless of whether or not the supply tanks are
7 connected to the motor of the vehicle, any motor vehicle fuel,
8 diesel fuel, ~~or~~ compressed fuel, or liquified petroleum gas to be
9 used in the operation of the vehicle in this state unless he or she
10 has purchased a trip permit pursuant to subsection (4) of section
11 66-492 or paid or made arrangements in advance with the department
12 for payment of Nebraska motor vehicle fuel taxes, diesel fuel
13 taxes, ~~or~~ compressed fuel taxes, or liquified petroleum gas taxes
14 on the gallonage consumed in operating the vehicle in this state.

15 Any person who brings into this state in the fuel supply
16 tanks of a qualified motor vehicle motor vehicle fuel, diesel fuel,
17 ~~or~~ compressed fuel, or liquified petroleum gas in violation of this
18 section or the International Fuel Tax Agreement Act shall be
19 subject to an administrative penalty of one hundred dollars for
20 each violation to be assessed and collected by the department or
21 another state agency which may be contracted with to act as the
22 department's agent for such purpose. All such penalties collected
23 shall be remitted to the State Treasurer for credit to the Highway
24 Cash Fund.

25 Sec. 28. Section 66-492, Reissue Revised Statutes of
26 Nebraska, is amended to read:

27 66-492. (1) The advance arrangements referred to in
28 section 66-491 shall include the procuring of a permit and the

1 furnishing and maintaining of security as defined in section 66-485
2 in a sum to be fixed and determined by the department but not less
3 than one thousand dollars to assure the required reporting, payment
4 of tax, keeping of records, and payment of any penalties. The
5 amount of security as fixed and determined by the department shall
6 be a minimum of one thousand dollars and up to approximately two
7 times the average liability for the reporting period of the
8 permitholder. Such security shall run to the Department of Revenue
9 and be conditioned upon the payment of all taxes, interest,
10 penalties, and costs for which such person is liable, whether such
11 liability was incurred prior to or after such security is filed.

12 (2) Such permit may be obtained upon application to the
13 department. The department shall charge a fee of ten dollars for
14 each permit issued. The holder of a permit under this section
15 shall have the privilege of bringing into this state in the fuel
16 supply tanks of qualified motor vehicles any amount of motor
17 vehicle fuel, diesel fuel, ~~or~~ compressed fuel, or liquified
18 petroleum gas to be used in the operation of the vehicles and for
19 that privilege shall pay Nebraska motor vehicle fuel, diesel fuel,
20 ~~or~~ compressed fuel, or liquefied petroleum gas taxes. The
21 department may issue the permits required by this section in the
22 form of gummed stickers or decals that expire on December 31.

23 (3) Each qualified motor vehicle operated into or through
24 Nebraska in interstate operations using motor vehicle fuel, diesel
25 fuel, ~~or~~ compressed fuel, or liquified petroleum gas acquired in
26 any other state shall carry in or on each vehicle a duplicate of
27 the permit required in this section. If the department issues the
28 permits in the form of gummed stickers or decals, each vehicle

1 shall have affixed an unexpired gummed sticker or decal. All fees
2 collected shall be remitted to the State Treasurer for credit to
3 the Highway Cash Fund.

4 (4) In lieu of the permit and security required by
5 subsection (1) of this section, the department shall provide for a
6 trip permit to be issued. Such trip permits shall be issued for a
7 fee of twenty dollars and shall be valid for a period of
8 seventy-two hours. The carrier enforcement division designated
9 under section 60-1303 shall act as an agent for the department in
10 collecting the fees prescribed in this subsection and shall remit
11 all such fees collected to the State Treasurer for credit to the
12 Highway Cash Fund. Such trip permits shall be available at
13 weighing stations operated by the carrier enforcement division and
14 at various vendor stations as determined appropriate by the carrier
15 enforcement division. Trip permits shall be obtained at the first
16 available location, whether that is a weighing station or a vendor
17 station. The vendor stations shall be entitled to collect and
18 retain an additional fee of ten percent of the fee collected
19 pursuant to this subsection as reimbursement for the clerical work
20 of issuing the permits.

21 Sec. 29. Section 66-493, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 66-493. Tax liability under sections 66-490 to 66-494
24 shall be computed on the total number of gross gallons of each kind
25 of motor vehicle fuel, diesel fuel, ~~and~~ compressed fuel, and
26 liquified petroleum gas consumed in the operation in Nebraska of
27 motor vehicles subject to such sections at the same rate for each
28 kind of fuel as would be applicable thereto if taxed under section

1 66-489, 66-4,105, 66-4,140, 66-4,145, or 66-4,146, the Diesel Fuel
2 Tax Act, ~~or~~ the Compressed Fuel Tax Act, or the Liquefied Petroleum
3 Gas Tax Act. Credit against the tax liability so computed shall be
4 allowed in the amount of fuel taxes paid under such sections or
5 acts on motor vehicle fuel, diesel fuel, ~~and~~ compressed fuel, and
6 liquefied petroleum gas used in qualified motor vehicles the
7 operation of which is subject to the provisions of such sections or
8 acts. Notwithstanding any provision in sections 66-490 to 66-494
9 to the contrary, the department upon application, supported by such
10 proof as the department reasonably requires, shall issue a
11 memorandum of credit for the amount of fuel tax paid on fuel in
12 excess of the amount of fuel consumed by such vehicles in Nebraska
13 which may be applied against subsequent fuel tax liability under
14 such sections or, if the permit holder is no longer engaged in the
15 operation of vehicles for which his or her permit was issued or has
16 built up an excess of fuel tax credit amounting to twenty-five
17 dollars or more with the state, the department may make proper
18 refund to the permit holder.

19 To determine and collect the amount of taxes due under
20 sections 66-490 to 66-494 and to prevent the evasion thereof, the
21 department may require reports on forms prescribed by the
22 department. The payment of taxes due shall be at the same time as
23 the reports are required to be filed. These reports and tax
24 payments may be required covering actual operation and fuel
25 consumption in Nebraska for qualified motor vehicles the operation
26 of which is subject to such sections or on a basis of their average
27 consumption of fuel in Nebraska determined by dividing the total
28 miles traveled in Nebraska by the average miles-per-gallon for such

1 qualified motor vehicles traveling in Nebraska. Average
2 miles-per-gallon shall be determined by dividing the total miles
3 traveled by such qualified motor vehicles in all jurisdictions by
4 the total gallons of motor vehicle fuel, diesel fuel, ~~or~~ compressed
5 fuel, or liquified petroleum gas placed into the supply tanks of
6 such qualified motor vehicles in all jurisdictions.

7 Each person shall file the report on or before the last
8 day of the next succeeding calendar month following the end of the
9 calendar quarter to which it relates. If the final filing date
10 falls on a Saturday, Sunday, or legal holiday, the next secular or
11 business day shall be the final filing date. Such reports shall be
12 considered filed on time if mailed in an envelope properly
13 addressed to the department and postmarked before midnight of the
14 final filing date.

15 Sec. 30. Section 66-4,141, Revised Statutes Supplement,
16 1998, is amended to read:

17 66-4,141. (1) Upon receipt of the cost figures required
18 by section 66-4,143, the department shall determine the statewide
19 average cost by dividing the total amount paid for motor vehicle
20 fuel, diesel fuel, ~~and~~ compressed fuel, and liquified petroleum gas
21 by the State of Nebraska, excluding any state and federal taxes, by
22 the total number of gallons of motor vehicle fuel, diesel fuel, ~~and~~
23 compressed fuel, and liquefied petroleum gas purchased during the
24 reporting period.

25 (2) After computing the statewide average cost as
26 required in subsection (1) of this section, the department shall
27 multiply such statewide average cost by the tax rate established
28 pursuant to section 66-4,144.

1 (3) In making the computations required by subsections
2 (1) and (2) of this section, gallonage reported shall be rounded to
3 the nearest gallon and total costs shall be rounded to the nearest
4 dollar. All other computations shall be made with three decimal
5 places, except that after all computations have been made the tax
6 per gallon shall be rounded to the nearest one-tenth of one cent.

7 (4) The tax rate per gallon computed pursuant to this
8 section shall be distributed to all licensed motor vehicle fuel
9 suppliers, distributors, wholesalers, and importers, diesel fuel
10 suppliers, distributors, wholesalers, and importers, compressed
11 fuel retailers, liquified petroleum gas retailers, and interstate
12 motor vehicle operators who choose to be subject to sections 66-490
13 to 66-494 at least five days prior to the first day of any
14 semiannual period during which the tax is to be adjusted. Such tax
15 rate shall be utilized in computing the tax due for the period
16 specified by the department.

17 Sec. 31. Section 66-4,143, Revised Statutes Supplement,
18 1998, is amended to read:

19 66-4,143. (1) The materiel administrator of the
20 Department of Administrative Services shall on or before the tenth
21 day of the fifth calendar month following the end of a semiannual
22 period submit to the Motor Fuel Tax Enforcement and Collection
23 Division of the Department of Revenue a report providing the total
24 cost and number of gallons of motor vehicle fuel, diesel fuel, ~~and~~
25 compressed fuel, and liquified petroleum gas purchased by the State
26 of Nebraska during the preceding month. In providing such
27 information, the materiel administrator shall total only those
28 purchases which were fifty or more gallons and shall separately

1 identify the amount of any state or federal tax which was included
2 in the price paid.

3 (2) The department shall provide any assistance the
4 materiel administrator may need in performing his or her duties
5 under this section.

6 Sec. 32. Section 66-4,144, Revised Statutes Supplement,
7 1998, is amended to read:

8 66-4,144. (1) In order to insure that an adequate
9 balance in the Highway Restoration and Improvement Bond Fund is
10 maintained to meet the debt service requirements of bonds to be
11 issued by the commission under subsection (2) of section 39-2223,
12 the Governor may call a meeting of the State Tax Board at any time
13 in advance of the issuance of such bonds. At such meeting, the
14 board shall set the rate of the excise tax imposed by sections
15 66-4,140, 66-669, and 66-6,108 and section 12 of this act for each
16 year during which such bonds are outstanding to provide in each
17 such year money equal in amount to not less than one hundred
18 twenty-five percent of such year's bond principal and interest
19 payment requirements. Such rate shall be in addition to the rate
20 of excise tax set pursuant to subsection (2) of this section. Each
21 such rate shall be effective from July 1 of a stated year through
22 June 30 of the succeeding year or during such other period not
23 longer than one year as the board determines to be consistent with
24 the principal and interest requirements of such bonds. Such excise
25 tax rates set pursuant to this subsection may be increased, but
26 such excise tax rates shall not be subject to reduction or
27 elimination unless the board has received from the Nebraska Highway
28 Bond Commission notice of reduced principal and interest

1 requirements for such bonds, in which event the Governor may call a
2 meeting of the board to determine whether the rate or rates shall
3 be changed. The new rate or rates, if any, set by the board shall
4 become effective on the first day of the following semiannual
5 period.

6 (2) In order to insure that there is maintained an
7 adequate Highway Cash Fund balance to meet expenditures from such
8 fund as appropriated by the Legislature, within fifteen days after
9 the adjournment of each regular session of the Legislature, the
10 board shall set the rate of the excise tax imposed by sections
11 66-4,140, 66-669, and 66-6,108 and section 12 of this act which
12 will be effective from July 1 through June 30 of the succeeding
13 year. The rate of excise tax for a given July 1 through June 30
14 period set pursuant to this subsection shall be in addition to and
15 independent of the rate or rates of excise tax set pursuant to
16 subsection (1) of this section for such period.

17 (3) The Department of Roads, with assistance from the
18 Department of Revenue, shall prepare and provide the necessary
19 information to each member of the board at least five days before
20 each meeting. Such information shall include, but not be limited
21 to, the unobligated balance in the Highway Cash Fund anticipated on
22 the subsequent June 30, monthly estimates of anticipated receipts
23 to the Highway Cash Fund for the subsequent fiscal year, and the
24 appropriations made from the Highway Cash Fund for the subsequent
25 fiscal year.

26 (4) The board shall determine the cash and investment
27 balances of the Highway Cash Fund at the beginning of each fiscal
28 year under consideration and the estimated receipts to the Highway

1 Cash Fund from each source which provides at least one million
2 dollars annually to such fund. The board shall then fix the rate
3 of excise tax in an amount sufficient to meet the appropriations
4 made from the Highway Cash Fund by the Legislature. Such rate
5 shall be set in increments of one-tenth of one percent.

6 (5) On or before the fifteenth day of each month, the
7 Department of Roads shall provide to each member of the board and
8 the Clerk of the Legislature a report reflecting a comparison of
9 the Highway Cash Fund deposits for the preceding calendar month and
10 fiscal year to date against the projections for the same periods
11 and the limitations of information contained in such report. The
12 projections in the report shall be those last used by the board in
13 setting the excise tax rate for the periods being reviewed. The
14 report shall contain a comparison of actual receipts received to
15 date added to any modified projections of deposits to the Highway
16 Cash Fund for the remainder of the current fiscal year, as supplied
17 by the Department of Roads to the board, against the appropriation
18 for the current fiscal year. If the accumulative total deposits to
19 the Highway Cash Fund under Chapter 66, articles 4 and 6, for the
20 fiscal year are at any time less than ninety-eight percent or
21 greater than one hundred four percent of the projected deposits for
22 such period or if the actual receipts received to date added to any
23 modified projections of deposits to the Highway Cash Fund for the
24 current fiscal year, as supplied by the Department of Roads to the
25 board, are less than ninety-eight percent or greater than one
26 hundred four percent of the appropriation for the current fiscal
27 year, the Governor may call a meeting of the board to determine
28 whether the rate shall be changed. If such a change is required,

1 the board shall set the new rate which shall become effective on
2 the first day of the following semiannual period.

3 (6) Nothing in this section shall be construed to
4 abrogate the duties of the Department of Roads or attempt to change
5 any highway improvement program schedule.

6 Sec. 33. Section 66-651, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 66-651. The purpose of the Diesel Fuel Tax Act is to
9 supplement the provisions of the tax upon motor vehicle fuel set
10 forth in Chapter 66, article 4, ~~and~~ the tax upon compressed fuel
11 set forth in the Compressed Fuel Tax Act, and the tax upon
12 liquified petroleum gas set forth in the Liquified Petroleum Gas
13 Tax Act by imposing a tax upon all fuels suitable for the
14 generation of power for diesel-powered motor vehicles registered
15 for operation upon the highways of this state.

16 Sec. 34. Section 66-685, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 66-685. The purpose of the Alternative Fuel Tax Act is
19 to supplement the provisions of the tax upon motor vehicle fuel set
20 forth in Chapter 66, article 4, diesel fuel set forth in the Diesel
21 Fuel Tax Act, ~~and~~ compressed fuel set forth in the Compressed Fuel
22 Tax Act, and liquified petroleum gas set forth in the Liquified
23 Petroleum Gas Tax Act by requiring any person who operates on the
24 highways of this state a motor vehicle powered by alternative fuel
25 to purchase an alternative fuel user permit to pay such person's
26 estimated fuel use tax liability.

27 Sec. 35. Section 66-686, Reissue Revised Statutes of
28 Nebraska, is amended to read:

1 66-686. For purposes of the Alternative Fuel Tax Act:

2 (1) Alternative fuel shall include electricity, solar
3 power, and any other source of energy not otherwise taxed under the
4 motor fuel tax laws which is used to power a motor vehicle. The
5 term shall not include motor vehicle fuel as defined in section
6 66-482, diesel fuel as defined in section 66-654, ~~or~~ compressed
7 fuel as defined in section 66-6,100, or liquified petroleum gas as
8 defined in section 6 of this act;

9 (2) Department shall mean the Motor Fuel Tax Enforcement
10 and Collection Division of the Department of Revenue;

11 (3) Motor vehicle shall have the same definition as in
12 section 60-301; and

13 (4) Person shall mean any individual, firm, partnership,
14 limited liability company, company, agency, association,
15 corporation, state, county, municipality, or other political
16 subdivision.

17 Sec. 36. Section 66-698, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 66-698. The purpose of the Compressed Fuel Tax Act is to
20 supplement the provisions of the tax upon motor vehicle fuel set
21 forth in Chapter 66, article 4, ~~and~~ the tax upon diesel fuel set
22 forth in the Diesel Fuel Tax Act, and the tax upon liquified
23 petroleum gas set forth in the Liquified Petroleum Gas Tax Act by
24 imposing a tax upon all compressed fuel sold or distributed for use
25 in motor vehicles registered for operation upon the highways of
26 this state.

27 Sec. 37. Section 66-6,100, Reissue Revised Statutes of
28 Nebraska, is amended to read:

1 66-6,100. Compressed fuel means compressed natural gas,
2 ~~liquefied petroleum gas~~, liquefied natural gas, butane, and any
3 other type of compressed gas or compressed liquid suitable for
4 fueling a motor vehicle. Compressed fuel does not include motor
5 vehicle fuel as defined in section 66-482, ~~or~~ diesel fuel as
6 defined in section 66-654, or liquified petroleum gas as defined in
7 section 6 of this act.

8 Sec. 38. Section 66-712, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 66-712. For purposes of Chapter 66, articles 4, 5, 6,
11 and 14, and sections 66-712 to 66-737:

12 (1) Department means the Motor Fuel Tax Enforcement and
13 Collection Division of the Department of Revenue, except that for
14 purposes of enforcement of Chapter 66, article 14, department means
15 the Division of Motor Carrier Services of the Department of Motor
16 Vehicles;

17 (2) Motor fuel means any fuel defined as motor vehicle
18 fuel in section 66-482, any fuel defined as diesel fuel in section
19 66-654, ~~and~~ any fuel defined as compressed fuel in section
20 66-6,100, and any fuel defined as liquified petroleum gas in
21 section 6 of this act;

22 (3) Motor fuel laws means the provisions of Chapter 66,
23 articles 4, 5, and 6 and sections 66-712 to 66-737, except that for
24 purposes of enforcement of Chapter 66, article 14, motor fuel laws
25 means the provisions of Chapter 66, article 14, and sections 66-712
26 to 66-737; and

27 (4) Person means any individual, firm, partnership,
28 limited liability company, company, agency, association,

1 corporation, state, county, municipality, or other political
2 subdivision. Whenever a fine, imprisonment, or both are prescribed
3 or imposed in sections 66-712 to 66-737, the word person as applied
4 to a partnership, a limited liability company, or an association
5 means the partners or members thereof.

6 Sec. 39. Section 66-719.01, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 66-719.01. The department may pay to any person, other
9 than a state officer or employee, who furnishes original
10 information that any person has failed to file the reports required
11 on motor vehicle fuel or diesel fuel imported into the State of
12 Nebraska or has failed to pay the tax on the sale or use of motor
13 vehicle fuel, diesel fuel, ~~or~~ compressed fuel, or liquified
14 petroleum gas as provided by the laws of this state, such a share
15 of the tax and penalties recovered as the department may deem
16 reasonable and just, not exceeding thirty percent, if it appears
17 that the recovery was had in consequence of the information
18 furnished.

19 Sec. 40. Section 66-727, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 66-727. (1) It shall be unlawful for any person to:

22 (a) Knowingly import, distribute, sell, produce, refine,
23 compound, blend, or use any motor vehicle fuel, diesel fuel, ~~or~~
24 compressed fuel, or liquified petroleum gas in the State of
25 Nebraska without remitting the full amount of tax imposed by the
26 provisions of the motor fuel laws;

27 (b) Refuse or knowingly and intentionally fail to make
28 and file any return, report, or statement required by the motor

1 fuel laws in the manner or within the time required;

2 (c) Knowingly and with intent to evade or to aid or abet
3 any other person in the evasion of the tax imposed by the motor
4 fuel laws (i) make any false or incomplete report, return, or
5 statement, (ii) conceal any material fact in any record, report,
6 return, or affidavit provided for in the motor fuel laws, (iii)
7 improperly claim any exemption from tax imposed by the motor fuel
8 laws, or (iv) create or submit any false documentation purporting
9 to show that tax-free fuel has been purchased or sold tax paid or
10 that tax-paid fuel has been used for a tax-exempt purpose;

11 (d) Knowingly conduct any activities requiring a license
12 under the provisions of the Petroleum Release Remedial Action Act,
13 the Diesel Fuel Tax Act, the Compressed Fuel Tax Act, the Liquified
14 Petroleum Gas Tax Act, and Chapter 66, articles 4, 5, and 7,
15 without a license or after a license has been surrendered,
16 suspended, or canceled;

17 (e) Knowingly conduct any activities requiring a license
18 under the International Fuel Tax Agreement Act or any activities
19 requiring a permit under the provisions of the motor fuel laws
20 without such license or permit or after such license or permit has
21 been surrendered, suspended, or canceled;

22 (f) Knowingly assign or attempt to assign a license or
23 permit;

24 (g) Knowingly fail to keep and maintain books and records
25 required by the motor fuel laws;

26 (h) Knowingly fail or refuse to pay a fuel tax when due;

27 (i) Knowingly make any false statement in connection with
28 an application for the refund of any money or tax;

1 (j) Fail or refuse to produce for inspection any license
2 or permit issued under the motor fuel laws; or

3 (k) Knowingly violate any of the motor fuel laws or any
4 rule or regulation under the motor fuel laws.

5 (2) Any person who violates subdivision (1)(b), (f), (h),
6 or (k) of this section shall be guilty of a Class IV felony.
7 Failing to report or pay taxes due shall constitute a separate
8 offense for each reporting period.

9 (3) Any person who violates subdivision (1)(a), (c), (d),
10 (g), or (i) of this section shall be guilty of a Class IV felony if
11 the amount of tax involved is less than five thousand dollars and a
12 Class III felony if the amount of tax is five thousand dollars or
13 more. Failing to report or pay taxes due shall constitute a
14 separate offense for each reporting period.

15 (4) Any person who violates subdivision (1)(e) or (j) of
16 this section shall be guilty of a separate Class IV misdemeanor for
17 each day of operation.

18 Sec. 41. Section 66-737, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 66-737. (1) The department shall appoint a committee to
21 oversee the operation of the trust fund created in section 66-733.
22 The committee shall consist of seven members. Two members shall be
23 diesel fuel suppliers, distributors, wholesalers, or importers, two
24 members shall be motor vehicle fuel suppliers, distributors,
25 wholesalers, or importers, ~~and two members~~ one member shall be a
26 compressed fuel ~~retailers~~ retailer, and one member shall be a
27 liquified petroleum gas retailer. Members shall be appointed for
28 terms of four years. ~~7 except that of the initial appointees~~

1 appointed after July 1, 1994, the term of one of the diesel fuel
2 suppliers, distributors, wholesalers, or importers, one of the
3 motor vehicle fuel suppliers, distributors, wholesalers, or
4 importers, and one of the compressed fuel retailers shall expire
5 two years from the date of appointment. The terms of all current
6 members shall expire December 31, 1994, and the department shall
7 appoint a new committee as provided in this section.

8 (2) The committee shall have access to information
9 concerning any transfers occurring from the trust fund, the
10 collection efforts of the department to collect from the person
11 owing the tax, and the management of the trust fund.

12 (3) Members of the committee shall be considered
13 employees of the department solely for the purpose of the
14 disclosure of confidential information and the imposition of
15 penalties for the unauthorized disclosure of such information.

16 (4) The committee may receive confidential information
17 only for the purpose of determining the effectiveness of the
18 department in collecting the amounts transferred from the cash bond
19 collected pursuant to section 66-734.

20 Sec. 42. Section 77-2704.05, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 77-2704.05. Sales and use taxes shall not be imposed on
23 the gross receipts from the sale, lease, or rental of and the
24 storage, use, or other consumption in this state of motor vehicle
25 fuels as defined, taxed, or exempted under Chapter 66, article 4,
26 diesel, ~~and~~ compressed fuels, and liquified petroleum gas as taxed
27 for use on the highways under the Diesel Fuel Tax Act, ~~and~~ the
28 Compressed Fuel Tax Act, and the Liquified Petroleum Gas Tax Act,

1 diesel, ~~and~~ compressed fuels, and liquified petroleum gas used to
2 provide motive power for railroad rolling stock, and diesel, ~~and~~
3 compressed fuels, and liquified petroleum gas delivered into the
4 fuel supply tanks of other vehicles.

5 Sec. 43. Original sections 66-490 to 66-493, 66-651,
6 66-685, 66-686, 66-698, 66-6,100, 66-712, 66-719.01, 66-727,
7 66-737, and 77-2704.05, Reissue Revised Statutes of Nebraska, and
8 sections 39-2215 to 39-2216, 66-482, 66-4,141, 66-4,143, and
9 66-4,144, Revised Statutes Supplement, 1998, are repealed.